

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF GEORGIA
NEWNAN DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 3:06-cv-052-LTC
)	
THOMAS L. STRAUCH;)	
JP MORGAN CHASE BANK, N.A.,)	
)	
Defendants.)	

MOTION TO AMEND JUDGMENT

The United States of America respectfully requests that the Court amend the judgment entered in the above-referenced case pursuant to Rules 59(e) and 60(a) of the Federal Rules of Civil Procedure because the judgment fails to state the interest that will accrue on the judgment. The grounds for this motion are explained more fully below.

1. The United States initiated the above-captioned civil action by filing a complaint on June 1, 2006. Through its complaint, the United States sought to reduce to judgment the assessments for federal income taxes, penalties, and interest made against Thomas L. Strauch and to foreclose on certain real property owned by Strauch. The United States sold the property at issue, and on April 24, 2009,

the Court confirmed the sale.

2. On August 21, 2009, the United States moved for entry of final judgment, requesting that the Court enter final judgment against Strauch in the amount of \$138,042.95, as of August 19, 2009, plus interest on that amount pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 & 6622 from the date of the judgment.

3. On September 8, 2009, the Court granted the United States' motion for final judgment and directed the Clerk to enter judgment in the amount of \$138,042.95 in the United States' favor and against Thomas L. Strauch. On September 10, 2009, the Clerk did so.

4. The United States erroneously requested interest on the \$138,042.95 Strauch owes "from the date of the judgment" rather than from August 19, 2009. Moreover, the Court's order and the judgment failed to state that the judgment included interest pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6621 & 6622.

5. Rule 59(e) of the Federal Rules of Civil Procedure provides that a motion to alter or amend a judgment "must be filed no later than 10 days after the entry of the judgment. Similarly, Rule 60(a) of the Federal Rules of Civil Procedure provides that upon motion "[t]he court may correct a clerical mistake or

a mistake arising from oversight of omission whenever one is found in a judgment, order, or other part of the record.” Here, the judgment omits the interest that will accrue on it.

WHEREFORE, the United States requests that the Court amend the judgment in this case pursuant to Rules 59(e) and 60(a) of the Federal Rules of Civil Procedure because the judgment does not state the interest that will accrue on the judgment. For the Court’s convenience, a proposed order granting this motion and a proposed amended judgment are attached.

Respectfully submitted,

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CERTIFICATE OF COMPLIANCE

I certify that the foregoing was prepared with one of the font and point selections approved by the Court in L.R. 5.1B (Times New Roman, 14 pt.) for documents prepared by computer.

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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Motion to Amend Judgment was served on September 10, 2009, by First Class U.S. Mail upon the following:

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